descent of several steps in the archway beyond the fireplace,—these, with a few shields of arms, are all that is left to interest the antiquarian visiter. It is not known by whom the fireplace was built; there are the letters W. H. L. upon it; the style is late, and the workmanship is rather rude; it stands in an angle of the room, which is a very small one—too small for such a large fireplace.—C. J. R.

IRISH ARCH-ERY.

THE recent visit of Her Majesty and Prince Albert to Ireland, which has proved so gratifying in every aspect, and is calculated to lead to much advantage, has given ample occupation to the designers and constructors of triumphal arches, and, if we could believe the newspaper accounts, we should be led to state that some "really splendid pieces of architecture," "magnificent designs," and "fine works of art" (*sic* in leading journals), were put up for the occasion. We are not going to object to the epithets, but merely to remark what struck us forcibly in reading all the accounts that, as Planché writes and Matthews sings,—

"Every thing was any thing but what it seemed."

This was imitation of one thing, and that of another; the arch was to look like a pedestal and the boards like Sicilian marble. Nothing was real but the loyalty,—every thing sham but the good feeling.

Amongst the schemes for the improvement of Ireland now rife is the establishment of a fishing settlement and industrial farm on the coast of Mayo, to be called "The Barony of Erris Settlement." A plan has been prepared by Mr. T. C. Tinkler, architect, comprising school-room, dormitories, kitchen, dining-hall, and master's and paid superintendent's house, with out-houses, &c. Funds for the support of a schoolmaster have been granted by the Irish Society of London, and the erection will be commenced forthwith. One great object of the promoters is, to lead the people to take advantage of the abundance of fish to be found upon the coast, and for which a ready market has been found. For centuries this incalculable benefit has been lost to Ireland; from the indifference of the people to the advantage, and the want of knowledge and enterprise amongst them, the markets of the neighbourhood have been chiefly supplied by fish from Scotland.

We cordially wish success to the enterprise.

BUILDING SOCIETIES.

EXEMPTION FROM STAMP DUTY.

As there are many of your readers interested in, or connected with, building societies, I am desirous of directing their attention to a recent case in the Court of Common Pleas, which is the most important, in relation to the law regulating these societies, that has occurred for some time. It was, doubtless, the consideration of this importance, and the general discussion which the decision has given rise to in the profession, that induced Mr. Scott, the authorized reporter of the court, to publish the case separately in a complete form,* and thus that gentleman has been enabled to present to those whom it may concern, a very full and accurate report of the same, with annotations, some months before it would have otherwise appeared. I will not, therefore, trouble your readers by touching on all the technicalities and subdivisions into which the case resolves itself; the point decided with which we have more immediately to do is,—"that mortgages and other securities given to the trustees of building societies established under the 6 & 7 Wm. 4, c. 32, are exempt from stamp duty." There was a floating opinion among many members of the profession, that the joint provisions of the Friendly Societies Act (10 Geo. 4, c. 56), and the Building Societies Act (6 & 7 Wm. 4, c. 32), warranted this conclusion. The 37th section of the 10 Geo. 4, c. 56, enacts, "that no copy of rules, power, warrant, or letter of attorney granted or to be granted by any persons as trustees of any society established under this Act, for the transfer of any share in the public funds standing in the name of such trustee, nor any receipt given for any dividend in any public stock or fund, or interest of Exchequer bills, nor any receipt, nor any entry in any book or receipt for money deposited in the funds of any such society, nor for any money received by any member, his or her executor, administrator, assigns, or attorneys, from the funds of such society, *nor any bond or other security* to be given to or on account of any such society, or by the treasurer, or trustee, or any officer thereof, nor any draft or order, nor any form of assurance, nor any appointment of any agent, nor any certificate or other instrument for the revocation of any such appointment, *nor any other instrument or document whatever required or authorized to be given, issued, signed, made, or produced in pursuance of this Act, shall be subject or liable to, or charged with, any stamp duty or duties whatsoever.*" The fourth section of the 6 & 7 Wm. 4, c. 32, enacts, "that all the provisions of a certain Act made and passed in the tenth year of the reign of his late Majesty King George the Fourth, intituled 'An Act to amend an Act of the tenth year of his late Majesty King George the Fourth, to consolidate and amend the laws relating to friendly societies,' so far as the same, or any part thereof, may be applicable to the purposes of any benefit building society, and to the framing, certifying, enrolling, and altering the rules thereof, shall extend and apply to such benefit building society, and the rules thereof, in such and the same manner as if the provisions of the said Acts had been therein expressly re-enacted." That portion of the 37th section of the Friendly Societies Act which enacts that no "bond nor other security to be given to or on account of any such society" shall be subject to stamp duty is extended and applied to building societies by a part of the 4th section of the 6 & 7 Wm. 4, c. 32, "so far as the same, or any part thereof, may be applicable to the purposes of any benefit building society." As, therefore, securities must be given for carrying out the purposes of building societies, it follows as a necessary inference that such securities shall not be "subject, or liable to, or charged with any stamp duty or duties whatsoever."

Wilde, C.J., in delivering the judgment of the court in this case, said—"By the 37th section of the former Act, bonds and other securities or assurances given to or on account of any friendly society are expressly exempted from stamp duty. And the 4th section of the latter Act — its preamble having already shown that its object was to afford encouragement and protection to societies to be established thereunder, and to the property obtained therewith—enacts that all the provisions of the 10 Geo. 4, c. 56, so far as the same, or any part thereof, may be applicable to the purposes of any benefit building society, &c., shall extend and apply to such benefit building society, and the rules thereof, in such and the same manner as if the provisions of the same had been therein expressly re-enacted. Reading, therefore, the 37th section of the 10 Geo. 4, c. 56, as incorporated into the 6 & 7 Wm. 4, c. 32, so far as applicable, it seems to us to exempt from stamp duty all securities given for the purpose of carrying the last-mentioned Act into effect."

One of your contemporaries has sought to call in question (without, we conceive, any great effect) the soundness of this decision; and it is rumoured that a statute is in the contemplation of the legislature, by which the present exemption from stamp duties, extended to friendly and building societies, will be limited. We can only hope that no such short-sighted policy will be carried into execution, and for the present we must consider that the Court of Common Pleas held that mortgages and other securities given to the trustees of building societies established under the 6 & 7 Wm. 4, c. 32, are exempt from stamp duty, and that, therefore, this is the law. We would also remind your readers that if such exemptions were limited by statutory enactment, it would have a prospective rather than a retrospective operation. Three other questions of much importance were determined in the judgment, and the whole case, replete as it is with the pleadings, arguments, rules, certificates, &c., is deserving a perusal by the officers of these associations, and a careful examination from their professional advisers.

A MEMBER OF THE INNER TEMPLE.

* The case of Walker v. Giles and Another, decided in the Court of Common Pleas in Trinity Vacation, 1849. By [illegible] of the Inner Temple, Barrister-at-law. Law Times, London: Spettigue and Farrance.

THE MANUFACTURE OF GLASS.

THE removal of the excise restriction from glass appears likely to give a great impulse to the manufacture, and to raise the material to a still more important position in the arts than it has yet occupied.

The composition of glass is very various; but a feature of general resemblance consists in the presence of silica or flint, combined with one or more alkaline bodies, with the addition frequently of other oxide. The substances usually present in glass, besides silica, are potash, soda, lime, oxide of iron, alumina, and oxide of lead. Any of these may be used with silica, it being only indispensable that one alkaline base should be present. In these compounds, boracic acid may be substituted for silica without material disadvantage.

Much obscurity hangs over the invention of glass, but it is invariably attributed to the Phenicians, on the authority of Pliny, who relates that some mariners of that nation, when driven by a tempest for shelter to the mouth of the river Belus, which runs from the foot of Mount Carmel, were surprised on finding that the ashes of the plant "kali," with which they were cooking their provisions on the shore, by mingling with the sand, formed a vitreous and rather transparent substance.

The Phenicians for a length of time were famed for the manufacture of glass; and, in the days of Pliny and Strabo, the glass manufacturers of Tyre and Sidon produced articles of great beauty and very elaborate workmanship, which they had acquired the art of staining and cutting in imitation of precious stones. The Egyptians, it is probable, received their knowledge of the glass manufacture from the Phenicians,—no mention being made in the Mosaic or other ancient writings of their acquaintance with its processes, the only evidence resting upon some pieces of blue glass which have been found at Thebes; but these might have been formed in the course of making the glass of their earthenware beads, with which it is identical in composition.

The Egyptians, consequently, rivalled their teachers; and about the time of the Emperor Adrian, Rome obtained its supply of glass from Alexandria, although the import must have been very insignificant in point of quantity, from the great price which was set upon glass-ware from the time of Nero, who gave nearly 50,000*l.* of our money for two glass cups with handles; but by the time of the Emperor Titus, the Romans must have obtained considerable proficiency, since various glass utensils have been found in Herculaneum, which was destroyed in his reign.*

In the reign of Alexander Severus, the glass manufacturers of Rome were so numerous that they had a distinct quarter of the city assigned them, and were in such a flourishing condition that a tax was afterwards imposed on them. It was in the tomb of Severus that the famous vase was found, which received the name of the Barberini Vase, from the palace in which it was preserved for more than two centuries, when it was purchased by the Duchess of Portland, and afterwards became known to the British public as the Portland Vase.

At a very remote period glass formed one of the articles of commerce which the Phenicians exchanged for tin with the inhabitants of the southern parts of Britain; and it is supposed that the Druids had some slight acquaintance with glass-making, which they turned to good account by persuading their ignorant votaries that their clumsily-formed beads of coloured glass were amulets of rare virtue.

So early as the middle of the first century, the windows of some churches and monasteries in Britain were glazed by foreign artists, though it was not for some centuries after that glass became common even in such buildings. In the beginning of the sixteenth century glass windows were so rare, that they were carried off as valuable booty during some riots that took place in Oxford. Even half a century later glass windows were by no means in extensive use, for we find that the glazed window sashes of Alnwick Castle, in Northumberland, were taken out and laid carefully aside for fear of

* Among the ruins of Pompeii there was found a large bow window, glazed with a greenish-tinged glass; and a window of the baths, with a kind of plate-glass, ground on one side, to prevent persons from seeing through it.

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